

**SCHEDULE T - TAX ADJUSTMENT AND PARTIAL EXEMPTION WORKSHEETS**

<b>DUE ON OR BEFORE</b>	
[ FOID ]	YOUR ACCOUNT NO.

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**If you are required to complete Schedule T, attach it to your return.**

TAX ADJUSTMENT WORKSHEET	COLUMN A	COLUMN B	COLUMN C
PLEASE READ INSTRUCTIONS BEFORE PREPARING THIS SCHEDULE	TRANSACTIONS AT 6.00% STATE TAX RATE STARTING 1/1/02	TRANSACTIONS AT 5.75% STATE TAX RATE FOR YEAR 2001	TOTAL OF COLUMNS A AND B
1. Total gross sales	.00	.00	.00
2. Purchases subject to use tax	.00	.00	.00
3. Total <i>(add lines 1 and 2)</i>	.00	.00	.00
4. Sales to other retailers for purpose of resale	.00	.00	.00
5. Nontaxable sales of food products	.00	.00	.00
6. Nontaxable labor	.00	.00	.00
7. Sales to the United States Government	.00	.00	.00
8. Sales in interstate or foreign commerce	.00	.00	.00
9. Sales tax (if any) included in line 1	.00	.00	.00
10. (a)(1) Bad debt losses on taxable sales	.00	.00	.00
(a)(2) Bad debt lender losses	.00	.00	.00
(b) Cost of tax-paid purchases resold prior to use	.00	.00	.00
(c) Returned taxable merchandise	.00	.00	.00
(d) Cash discounts on taxable sales	.00	.00	.00
(e) Adjusted partial state tax exemption amount <i>(to claim this exemption you must complete the worksheet below). Enter Column C amount in box 61 on the Deductions/Exemptions Schedule on the back of your return.</i>	.00	.00	Box 61 .00
(f) Other <i>(clearly explain)</i>	.00	.00	.00
11. Total nontaxable transactions <i>[add lines 4 thru 10(f)]</i>	.00	.00	.00
12. Transactions subject to state tax <i>(subtract line 11 from line 3)</i>	.00	.00	.00
STATE TAX RATE <i>(multiply line 12 by this state tax rate)</i>	X 0.06	X 0.0575	
13. STATE TAX			
(a) Adjusted for transactions subject to state sales and use tax rate in effect prior to 1/1/01 and on or after 1/1/02	.00		
(b) Adjusted for transactions subject to state sales and use tax rate in effect 1/1/01 thru 12/31/01		.00	
(c) Add lines 13(a) and 13(b). <i>(enter total in Column C and on line 13 on the face of the return)</i>			.00

PARTIAL STATE TAX EXEMPTION WORKSHEET	COLUMN A	COLUMN B	COLUMN C
<b>Note:</b> See instructions on the back for lines 10(e)(1) through 10(e)(6) and transfer COLUMN C totals to the corresponding exemption on the back of your return.	TRANSACTIONS AT 5.00% PARTIAL STATE TAX EXEMPTION RATE	TRANSACTIONS AT 4.75% PARTIAL STATE TAX EXEMPTION RATE	TOTAL OF COLUMNS A AND B
10.(e) (1) Manufacturing Equipment Exemption	.00	.00	.00
(2) Teleproduction Exemption	.00	.00	.00
(3) Farm Equipment Exemption <i>(on or after 9/1/01)</i>	.00	.00	.00
(4) Diesel Fuel Exemption For Farming & Food Processing <i>(on or after 9/1/01)</i>	.00	.00	.00
(5) Timber Harvesting Equipment & Machinery Exemption <i>(on or after 9/1/01)</i>	.00	.00	.00
(6) Racehorse Breeding Stock <i>(on or after 9/1/01)</i>	.00	.00	.00
TOTAL PARTIAL STATE TAX EXEMPTION Add lines 10(e)(1) through 10(e)(6). <i>(enter the result in Column C and on the corresponding box on the back of your return)</i>	.00	.00	Box 60 .00
Multiply the totals of Column A and column B above by the corresponding rate and enter the results in Columns A and B on line 10(e) of the Tax Adjustment Worksheet.	X 0.8333	X 0.8261	

**INSTRUCTIONS FOR PREPARING THE BOE-531-T REV. 5 (10-02) SCHEDULE T  
FOR BOE 401-A AND BOE 401-GS RETURNS  
ALSO SEE INSTRUCTIONS 02-2**

COMPLETE AND ATTACH BOE-531-T, SCHEDULE T TO YOUR RETURN ONLY IF YOU:

- are completing line 1 through 10(f) of the Sales and Use Tax Return (BOE-401-A or BOE-401-GS) and have entries on these lines at two different state tax rates, and/or
- are completing the Partial State Tax Exemption Worksheet at the bottom of Schedule T and have entries on these lines at two different state tax rates.

Otherwise, simply complete the back of your sales tax return.

**TAX ADJUSTMENT WORKSHEET INSTRUCTIONS**

Schedule T allows you to report transactions that occurred at different state tax rates. Transactions must be separated because of the .25 (1/4%) increase or decrease in the state portion of the sales and use tax rate.

Schedule T also allows taxpayers to claim credits at the proper state rate when claiming a tax recovery deduction on lines 10(a) thru 10(d). Include the Schedule T with your return and keep a copy for your records. After you have transferred information from your worksheet to the back of your return, you must complete the remaining lines of your return.

**Note: Do not enter any amounts in the shaded areas.**

**COLUMN A:** Enter transactions reported on this schedule that occurred prior to 1/1/01 and on or after 1/1/02.

**COLUMN B:** Enter transactions reported on this schedule that occurred between 1/1/01 and 12/31/01.

**COLUMN C:** Enter the total of Column A and Column B in Column C (add: Column A + Column B = Column C).

**Instructions for Column A:** For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions.

**Instructions for Column B:** For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions. Be aware that line 10 entries for Column B may result in a credit amount on lines 12 and 13(b). Be sure to **transfer** the totals in line 12, Column B, to line 12(a) of your return.

**Instructions for Column C:** For lines 1-10, you can find an explanation of these entries in your Sales and Use Tax Return Instructions. Add Column A and Column B across, and enter the result in Column C. Transfer the totals to the back of your return.

**Instructions for line 10(e):** From the Partial State Tax Exemption Worksheet below, multiply the totals from the TOTAL PARTIAL STATE EXEMPTION line for Columns A and B by the corresponding rate and enter the results in Column A and B on line 10(e). Add Column A and B and enter that amount in line 10(e), Column C, labeled box 61 and transfer the Column C, box 61.

**Instructions for Line 12:** Subtract line 11 from line 3 for each column. Transfer the amount on line 12, Column B to line 12(a) on the front of the return.

**Instructions for Line 13:** Multiply line 12 in Columns A and B by 6.00% and 5.75%, respectively, and enter the results on lines 13(a) and 13(b). Add lines 13(a) and 13(b) and enter the result on line 13(c). Transfer this amount to line 13 on the front of your return.

**PARTIAL STATE TAX EXEMPTION WORKSHEET INSTRUCTIONS**

**COLUMN A:** Enter transactions reported on this schedule that occurred prior to 1/1/01 and on or after 1/1/02.

**COLUMN B:** Enter transactions reported on this schedule that occurred between 1/1/01 and 12/31/01.

**COLUMN C:** Enter the totals of Column A and Column B in Column C (add: Column A + Column B = Column C).

**Instructions for Column A:** For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. For "TOTAL PARTIAL EXEMPTION," add the entries in Column A, lines 10(e)(1) through 10(e)(6).

**Instructions for Column B:** For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. For "TOTAL PARTIAL EXEMPTION," add the entries in Column B, lines 10(e)(1) through 10(e)(6).

**Instructions for Column C:** For lines 10(e)(1) through 10(e)(6), you can find an explanation of these entries in your Sales and Use Tax Return Instructions. To complete the "TOTAL PARTIAL EXEMPTION" portion of your worksheet, add lines 10(e)(1) through 10(e)(6) in Column C and enter the result in box 60. Then copy this amount to box 60 on the back of your return. Multiply the totals in "Total Partial Exemption" line for Column A and B by the corresponding rate and enter the result in Column A and B on line 10(e) of the Tax Adjustment Worksheet above.

**Note: The amounts entered in Column C also need to be transferred to the back of your return.**